

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19610
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On June 23, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1997 through 2001 in the total amount of \$7,171.

The taxpayer filed a timely appeal. He did not request a hearing or submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed an Idaho return for the years 1997 through 2001, the Bureau attempted to contact the taxpayer for clarification. The taxpayer did not respond.

[Redacted] Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer

may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau prepared Idaho returns on his behalf and sent him a Notice of Deficiency Determination. In response to the notice, the taxpayer's mother sent a letter explaining that her son was incarcerated at that time. She asked for the file to be held until his scheduled release date of approximately October 1, 2006, to allow him the opportunity to prepare and file his returns.

The taxpayer was granted a continuance. However, when he did not respond to additional letters after his scheduled release date, his file was transferred to the Legal/Tax Policy Division for administrative review. He did not respond to a letter from the Tax Policy Specialist advising him of his appeal rights.

The taxpayer does not deny he has a requirement to file Idaho individual income tax returns. However, he has not filed the returns for the years 1997 and 2001 and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by the [Redacted] Idaho Department of Labor, and Tax Commission.

The deficiency was determined using a filing status of single with one exemption and the standard deduction. No withholding was identified in Tax Commission records. The grocery credit reduced each year's tax amount.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated June 23, 2006, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$ 197	\$ 49	\$119	\$ 365
1998	395	99	208	702
1999	786	197	357	1,340
2000	1,371	343	513	2,227
2001	1,748	437	520	<u>2,705</u>
			TOTAL DUE	<u>\$7,339</u>

Interest is computed through April 1, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2007, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.
